

Island of



Guernsey

Ordinance of the States

LIV
2006

Made13th December, 2006

Coming into Operation13th December, 2006

The Excise Duties (Budget) Ordinance, 2006

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THE STATES, in pursuance of their Resolution of 13th December 2006 and in exercise of the powers conferred on them by section 23C(3) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 as amended^a, hereby order:-

Increase in excise duties.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, for the tables in paragraphs 1 to 6 under “GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY” substitute the following:

- | | | |
|-----|---|------------------|
| "1. | Tobacco and tobacco products | |
| a. | Cigars and Cigarettes | £156.79 per kilo |
| b. | Hand rolling tobacco | £146.01 per kilo |
| c. | Other manufactured tobacco | £126.65 per kilo |
| d. | Tobacco leaf – unstemmed | £140.58 per kilo |
| e. | Tobacco leaf – stemmed | £142.00 per kilo |
| 2. | Hydrocarbon oil | |
| a. | Petrol other than any fuel used for the purpose of air navigation | 13p per litre |
| 3. | Beer | |
| a. | Beer brewed by an independent small brewery | 30p per litre |
| b. | Other beer | 47p per litre |
| 4. | Spirits | |

^a Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87; No XIII of 1991; No.X of 2004; Ordinance No.XXXII of 2005.

- a. Spirits not exceeding 5.5 per cent volume 35p per litre
 - b. Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume £5.00 per litre
 - c. Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume £6.64 per litre
 - d. Spirits exceeding 50.0 per cent volume In the extra proportion to 50.0 per cent volume
5. Cider
- a. Cider 47p per litre
6. Wines
- a. Light wines not exceeding 5.5 per cent volume 35p per litre
 - b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.42 per litre
 - c. Other wines £2.26 per litre".

Extent.

2. This Ordinance shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Repeal.

3. The Excise Duties (Budget) Ordinance, 2005^b is repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2006.

Commencement.

5. This Ordinance shall come into force on 13th December 2006.

^b Ordinance No. XXXII of 2005.